

ask unanimous consent that the Senate stand in adjournment under the previous order, following the remarks of Senator HUTCHISON of Texas, Senator FITZGERALD, Senator CLELAND, Senator KYL, for debate or bill introduction only.

Mr. REID. Mr. President, if I could understand, what was the last part of the unanimous consent request? What would these Senators be doing?

Mr. LOTT. Senators HUTCHISON of Texas, Senator FITZGERALD, Senator CLELAND, Senator KYL, for debate or bill introduction only.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Mr. LOTT. I yield the floor.

The PRESIDING OFFICER. Under the previous order, the Senator from Arizona is recognized.

#### MARRIAGE TAX PENALTY RELIEF ACT OF 2000—Continued

Mr. KYL. Mr. President, I appreciate the members of the minority allowing me to speak for a moment on this important piece of legislation. It is legislation I cosponsored when Congress convened earlier last year. It was KAY BAILEY HUTCHISON's bill to repeal the marriage tax penalty. Since that time, the legislation has been adopted to provide for an essential repeal for most Americans. That is the pending business before us. I have supported similar measures ever since I came to the Senate in 1995, and I am very pleased the majority leader has attempted to schedule a vote on this prior to tax day.

As we have just seen, it may not be possible for the Senate to actually vote on repealing the marriage tax penalty prior to tax day, but it would certainly be our hope that that could be accomplished immediately thereafter, if not before.

This will be the third time in 5 years we have acted to mitigate the marriage tax penalty. In 1995, Congress passed legislation that would have provided a tax credit to married couples to partially offset this penalty. President Clinton vetoed that bill. In 1999, Congress again approved a measure to provide married couples with some relief. Last year's bill would have set the standard deduction for couples at twice the deduction allowed for singles. It also would have set the lowest income tax bracket for married couples at twice that allowed for single taxpayers. Again, President Clinton vetoed that last September.

According to the nonpartisan Tax Foundation, the total tax burden borne by American taxpayers dipped slightly in 1998. That is the good news. The bad news is Americans still spent more on Federal taxes than on any of the other major items in their household budget. For the median-income two-earner

family, for example, Federal taxes still amounted to 39 percent of the family budget, more than what they spent on food, housing, and medical care combined. One of the reasons why they paid so much is the continuation of the marriage tax penalty that exists in the Nation's Tax Code.

According to the Congressional Budget Office, nearly half of all married taxpayers—about 21 million couples—filing a joint return paid a higher tax than they would have if each spouse had been allowed to file as a single taxpayer.

The marriage tax penalty hits the working poor particularly hard. Two-earner families making less than \$20,000 often must devote a full 8 percent of their income to pay the marriage tax penalty. Eight percent is an extraordinary amount for couples who count on every dollar to make ends meet.

I will give an example of the marriage tax penalty at work. In this example, the penalty comes about because workers filing as single taxpayers get a higher standard deduction and because income tax bracket thresholds for married couples are lower than the thresholds for singles. Consider a married couple with each spouse earning about \$30,000 a year. They would have paid \$7,655 in Federal income taxes last year. By comparison, two individuals earning the same amount but filing a joint return would have paid \$6,892 between the two of them. That is a marriage tax penalty of \$763, about a 10-percent penalty simply for being married.

The average penalty paid by couples is even higher than that—about \$1,400 a year, according to the Congressional Budget Office. Think what families could do with an extra \$1,400. They could pay for 3 or 4 months of day care if they chose to send a child outside the home, or make it easier for one parent to stay at home and take care of the children if that is what they decide is best for them. They could make four or five payments on a car or minivan. They could pay their utility bill for 9 months.

The bill reported by the Finance Committee is the most comprehensive effort yet to eliminate the marriage penalty. It will increase the standard for couples filing jointly to twice the deduction allowed for single taxpayers. It will widen the 15-percent and 28-percent tax brackets. It will allow more low-income married couples to qualify for the earned-income credit and preserve the family tax credits that are currently phased out by the alternative minimum tax.

Unlike President Clinton's so-called relief bill, the plan Chairman ROTH brings to us today does not neglect married couples who choose to have one parent stay at home to raise their children. It gives them relief and, in so

doing, it let's them know we value the choice they have made to stay home and raise a family.

Unlike the Clinton plan, which would preserve the penalty for many couples, our plan would eliminate the marriage tax penalty in its entirety. Sure, that means revenue loss associated with this legislation is greater than the President proposed, but the smaller cost of providing relief under the Clinton plan is also indicative of just how little it would do to solve the problem. We should not be stingy when attempting to ensure fairness in the Tax Code.

Passage of this legislation will continue the good progress we have made this year in making the Tax Code fairer. First, we passed the measure to repeal the Social Security earnings limitation, a tax that has unfairly penalized seniors for more than 60 years simply because they wanted to earn extra income to supplement their monthly retirement checks. The measure is now law.

Hopefully, the marriage tax penalty repeal bill will pass with a strong bipartisan majority, and President Clinton will rethink his opposition and sign it when it reaches his desk.

Another thing we can do to make the Tax Code fairer is eliminate the death tax. Although most Americans will probably never pay the death tax, overwhelming majorities still sense there is something terribly wrong with a system that allows Washington to seize more than half of whatever is left after someone dies—a system that prevents hard-working Americans from passing the bulk of their nest eggs to their children or grandchildren.

We can debate the merits of any number of changes in the Tax Code—whether a flat tax is preferable to a sales tax; whether tax rates should be reduced across the board; or whether we should make the Tax Code more conducive to savings and investment. There are legitimate points to be made on all sides. But when it comes to fairness, we need to do what is right. The marriage tax penalty, as the earnings limit and the death tax, is wrong; it is unfair; and it is time to put it to rest.

I thank Senator KAY BAILEY HUTCHISON from Texas for her hard work. I thank Chairman ROTH for bringing it forward. I appreciate the work of the majority leader in getting this matter before the Senate for a vote so we can finally end the marriage tax penalty.

I again thank Senator HUTCHISON for deferring to me for my remarks.

The PRESIDING OFFICER. (Mr. SMITH of Oregon). The Senator from Texas.

Mrs. HUTCHISON. Mr. President, I thank the distinguished Senator from Arizona for making a wonderful statement about the importance of the marriage tax penalty and tax relief in general for the hard-working people of our

country. He is absolutely right; people are paying a higher rate of tax than they have ever paid in peacetime.

I am concerned that there seems to be a problem with taking up this bill and debating amendments. I am very concerned about what appears to be an effort to not take up this bill and have relevant amendments considered.

We are going to disagree on the merits of the marriage tax penalty. I hope we come to a conclusion that will significantly lower the marriage tax penalty for most of the 21 million American couples who now pay that penalty just because they are married.

I hope the distinguished minority will allow us to go forward with the debate. I hope my colleagues will allow us to talk about our differences on this issue.

I want to be clear; the questions we have just heard in the last hour appear to be related to offering amendments which are not relevant to the marriage tax penalty and could, in fact, kill the marriage tax penalty bill. If it is the Democrats' strategy to kill the marriage tax penalty bill for 21 million Americans in the name of other amendments they want to offer that are not relevant, I hope they will think about that.

We all want to address Medicare and prescription drugs. We have addressed minimum wage. There are many issues on which we can disagree, but I hope we can all agree that those are not relevant to the marriage tax penalty, and that we will not let our disagreements on issues such as minimum wage or the way we want to provide prescription drugs to interfere with a very simple concept, a very clean bill that gives marriage tax penalty relief to 21 million American couples, which is exactly what the bill before us does.

In the Finance Committee, Republicans and Democrats of good will debated the marriage tax penalty. They passed a bill out of their committee, and it deals with the marriage tax penalty. It did not deal with extraneous issues because, in fact, the President asked us to send specific bills to him so that he could make his decision on what he would sign and what he would not, one tax cut at a time.

We will be able to test the President and his commitment to giving marriage tax penalty relief. We sent him marriage tax penalty relief last year. We sent significant marriage tax penalty relief to the President last year, and the President vetoed the bill.

The President said: Oh, you have the marriage tax penalty relief in conjunction with all these other tax cuts. We had across-the-board tax rate cuts that would have helped every American paying taxes. We had significant cuts in the inheritance tax. We had other tax cuts for small businesspeople. The President said: That is too much. In fact, I think he said it was reckless to

give people that much of the money they earned back to them. I believe he said it was reckless.

The President said: Give me smaller tax cuts. So that is exactly what we are doing. We are trying to give him a significant cut in the marriage tax penalty. We are trying to say to the President: We want marriage tax penalty relief. You have said you are for it. We are going to send you a bill that includes marriage tax penalty relief, that deals just with marriage tax penalty relief.

I would think the Senate would be able to come to an agreement on a marriage tax penalty bill—with relevant amendments of any type—and go forward to discuss our differences on the merits on marriage tax penalty relief.

That is what the majority leader offered the Democratic minority. He offered them the ability to have relevant amendments and disagreements on the merits of this bill. That is fair. We all understand that. We have a little different approach on marriage tax penalty relief. We can debate those issues—if we have the chance. But it seems the Democrats do not want us to have that chance. It seems they do not want to be required to have relevant amendments so we can discuss this and give it to the President to sign.

I hope it is not the Democrats' view that we should put this off. I hope they are not going to require that we not pass marriage tax penalty relief this week before we go into recess for a week to spend Easter with our families. I certainly hope that is not the result we are going to see here. I hope the result will be reached of a good marriage tax penalty relief bill before we leave for a week of recess over the Easter holiday. I think we owe that to the people of this country.

I have received some mail from my constituents.

Mr. BROWNBACK. Mr. President, I wonder if the distinguished Senator from Texas will allow me to ask a question of her.

Mrs. HUTCHISON. I would be happy to answer a question from the Senator from Kansas who, by the way, has been one of the leaders in seeking marriage tax penalty relief. He is a cosponsor of the bill before us today, along with myself. He was a cosponsor of the bill we sent to the President last year. He has talked on the floor about this issue perhaps more than any one of us.

I would be happy to answer a question by the Senator from Kansas.

Mr. BROWNBACK. I thank my distinguished colleague from Texas.

My question simply deals with an issue I have been raising now for 3 weeks on this floor, saying that when we get to the time of being able to actually pass marriage tax penalty relief—and we are there, and it is on the floor—let us not have a bunch of extra-

neous amendments that are irrelevant to the issue, that do not pertain to the issue of the marriage tax penalty. For 3 weeks I have been coming to the floor saying, let's not get to that point in time or let's not have the great Democratic Party saying, we are for marriage penalty relief, and then block us with other nongermane amendments.

My simple question to the Senator from Texas is, it appears from what she is describing now, we are actually at that point where we could pass marriage tax penalty relief before April 15, and we are being blocked by nongermane amendments of the Democratic Party. Is that the correct situation we are actually in now?

Mrs. HUTCHISON. I would just say, the distinguished Senator from Kansas is making a very good point. He has raised this point for the last 3 weeks. That is, are the Democrats going to block consideration of a real marriage tax penalty relief bill by requiring that extraneous amendments that have nothing to do with marriage tax penalty relief be offered as a condition for bringing this bill to the floor? I think the distinguished Senator from Kansas is exactly right.

I have to stand up for my majority leader. I am so proud of our majority leader for standing on the floor and offering the Democrats every single option that would keep this floor open for debate. He offered them the option of going forward on their prime amendment. He offered them the option of offering any relevant amendment. He offered them the option of just having morning business so that anyone can come to the Senate floor and talk about their issues of concern. That is exactly what our majority leader did. He did exactly what he should be doing to move the business of the Senate along.

I have to say, in response to the Senator from Kansas, I think it is very important it be known that the majority leader has allowed any amendment to come before the Senate. Just last week, on the budget, many of us had amendments that were knocked off—just knocked off the budget—by an objection from a distinguished Member on the Democratic side because he did not want to vote on those amendments en bloc. There were many amendments from both sides of the aisle that were just knocked off.

The distinguished majority leader did not do that. He allowed them all to come in. I think he has been the most open he could possibly be in allowing every single amendment of every possible conception to be offered on many of the bills we have had before us this year and, most recently, last week on the budget bill. We have taken a position on every single controversial issue that has been brought up in our country since the session started in January.

The distinguished majority leader today is asking that we be able to debate marriage tax penalty relief, with any number of amendments that are relevant, because the distinguished majority leader believes we can have differences in approach.

We passed a marriage tax penalty relief bill last year to which we all agreed. It was overwhelmingly passed. We sent it to the President, and it was vetoed. The President said: The tax cut is too much. We don't want to give that much money back to the people who worked so hard for it. Send me something smaller.

That is exactly what the Finance Committee is doing. The Finance Committee voted a bill out—smaller, but it does give relief to every single married person in this country. It gives total relief to people in the 15-percent bracket and the 28-percent bracket. It increases the earned-income tax credit for the poorest working people in our country. That is what the bill does. So why wouldn't we be able to take the bill to the floor and debate it?

I think the Senator from Kansas is on to something. The Senator from Kansas is saying, why would the Democrats want to kill marriage tax penalty relief with extraneous amendments?

We have had sense of the Senates.

Mr. BROWNBACK. Mr. President, I wonder if my distinguished colleague from Texas would yield for another question.

Mrs. HUTCHISON. I am happy to yield to the distinguished Senator from Kansas for a question.

Mr. BROWNBACK. I thank my colleague from Texas. I appreciate her leadership and the work she has done on this particular issue.

I guess what is troubling to me about the issues that are being raised now on the floor is that we actually have a chance to get this done. It is not a sense-of-the-Senate resolution. This isn't a policy statement by any of the various parties. This is an actual chance for us to pass the bill.

The bill has cleared through the House. We could pass it in the Senate. We could get it to the President. The President has said he wants to be able to have a smaller tax cut. Here is one that would deal with the marital tax penalty.

We are getting it blocked. It seems to me the President ought to step in now and call on the Democrat Members of the Senate to say, no, let's let this bill clear on through. This is similar to the disaster relief issue. I remember a couple years ago—my colleague might—we had a supplemental bill come through and people wanted to have some budget constraints in that bill. There was an emergency need for that supplemental, some disaster relief; some flooding was taking place. The Democratic Party said: We have to have this supplemental for this emergency relief and

really hammered on a lot of people about that issue until we passed it so that people could get disaster relief. And we should have given that disaster relief.

Here you have virtually the same situation. We have a chance to actually do it—no more sense of the Senate; no more talking about it; no more just saying we ought to do it. With this bill we do it. We are actually being blocked by a parliamentary maneuver on the Democrat side of the aisle.

I hope the President will enter into this debate and call on Democrat colleagues of ours to say, no, let's have a vote. Let's debate the different sides of this issue of marriage tax penalty relief. There are different policy ways to handle it. Let's have that good debate, but don't tie it up with endless amendments or with what is taking place now, where we are virtually shutting the floor down because we can't get agreement. This is too important to play that sort of politics.

I hope my Democrat colleagues are actually for eliminating the marriage tax penalty. Let us have a spirited debate about their different ideas. I appreciate my colleague from Texas carrying this issue forward. We have to deal with this now. Ahead of the April 15 deadline would be the time to do it. This is the point in time to do it. People filling out their forms are seeing the marriage tax penalty they are paying. Let's tell them hope is on the way; we will be able to get this dealt with.

I appreciate my colleague doing this. I hope we can get the President involved in calling some of our Democrat colleagues to say, let's pass a bill and let's look at this issue on the merits. I know my colleague from Texas will continue to press that issue on the floor and everywhere else she can.

Mrs. HUTCHISON. I thank the Senator from Kansas for making a very good point. He is saying maybe now it is time for the President to step in and show his commitment on this issue. Maybe he can work with the distinguished Democratic minority in saying, I think this is something we ought to do, such as an emergency.

I guarantee Kervin and Marsha Johnson believe it is an emergency, as they are filling out their tax forms this week. Kervin is a D.C. police officer. His wife is a Federal employee. They were married last July. This year they will pay \$1,000 more in taxes because they got married 7 months ago.

I guarantee that Eric and Ayla Hemeon believe this is an emergency. Eric is a volunteer firefighter and works for a printing company. Ayla works for a small business. They have been married for 2 years and are expecting their first child in about a month. Last year they paid almost \$1,100 in a marriage tax penalty just because they got married and that they would not have paid if they were sin-

gle. They are filling out their tax forms right now, and they would like to see the Congress give them relief from paying that \$1,100 next year so they can buy something for their new baby.

Lawrence and Brendalyn Garrison believe this is an emergency. He is a corrections officer at Lorton prison. She is a teacher in Fairfax County, VA. Last year we estimate they paid nearly \$600 in a marriage tax penalty. They are really upset about it. When I talked to them last week, they said: We have been married 25 years and we think you should pass marriage tax penalty relief and make it retroactive.

I think they have a good point. They have been paying the penalty for 25 years. This is an error in the Tax Code that must be corrected.

Jerri Dahl of Arlington, TX, believes this is an emergency. He wrote me a letter and said:

It is tax time again, and I am not going to let it go by without attempting to do something about what I feel is a terrible injustice to working people. I am not joking when I tell you that my husband and I are seriously contemplating divorce in order not to be penalized financially next year.

I think we have a number of people in this country who believe this is an emergency, who, as they are writing the check to the Government, believe the Senate should act on a bill that would give them relief from a payment they should not have to make. Most people in our country believe they owe a fair share of taxes to the Government. They love this country and they want to do their part, but most people don't want to do more than they think is fair. When a single person in an office is sitting next to a married person in an office and they have the same job and make the same salary and the married person has to pay more in taxes than the single person sitting at the next desk making the same salary, that doesn't pass the test of fairness.

I commend the majority leader for attempting to bring this bill to the floor. I commend my colleague, the Senator from Kansas, the Senator from Missouri, Mr. ASHCROFT, the Senator from Michigan, Mr. ABRAHAM, and the Senator from Delaware, Mr. ROTH. They have been working on this legislation for a long time. Senator ROTH brought the bill forward last year. The President vetoed it and said it was too much. Senator ROTH came back this year. He originally had a different bill—it was a doubling of the 15-percent bracket—but he listened to many of us who said, let's go to 28 percent so people in that middle-income bracket can get relief. That is the middle-income couple who needs that money to be able to do more for their children or to buy their first house or to pay for the car.

The working people of our country deserve better government than they are getting today. They deserve better

government than the Democrats shutting down the Senate because they don't want open debate on marriage tax penalty relief.

I hope tomorrow they will change. I hope they will change and say it is OK to discuss this issue. It is OK to have disagreements, but let's keep our eye on the ball. Let's come together, Democrats and Republicans, and correct the inequity in the Tax Code in this country that says a married person and a single person in the same job making the same salary should pay the same taxes.

That is what we are seeking today. I hope the Democrats will come back fresh tomorrow and say: We agree with you. Now is the time to do the responsible thing. Let's correct the Tax Code to say every person working in this country should pay their fair share of taxes but no more. Let's give tax relief to the hard-working married couple who has been paying a penalty for 6 months or a year or 25 years. Let's correct it now because now is the time we can.

As the majority leader said about the gas tax reduction that we also tried to give people today: If not now, when? If not this, how?

Let us be a little more forthcoming in creativity when it comes to helping the hard-working people of this country have the marriage penalty relief they deserve.

I yield the floor.

The PRESIDING OFFICER. The Senator from Illinois.

Mr. FITZGERALD. Thank you, Mr. President. I compliment my friend and colleague from the State of Texas for all of her hard work and leadership in trying to correct the marriage tax penalty. It is an unfair quirk in our Tax Code that we hope we can finally bring to an end at some point this year.

(The remarks of Mr. FITZGERALD pertaining to the introduction of S. 2398 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Mr. CLELAND addressed the Chair.

The PRESIDING OFFICER. The Senator from Georgia is recognized.

Mr. CLELAND. I thank the Chair.

(The remarks of Mr. CLELAND pertaining to the introduction of S. 2402 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

#### AVIATION SECURITY

Mr. MCCAIN. Mr. President, I am an original cosponsor of Senator HUTCHISON's bill to improve aviation security. Our colleague from Texas brings unique expertise to this issue as a former member of the National Transportation Safety Board. I want to thank her for her diligence in this area over the past several years as a member of the Commerce Committee Aviation Subcommittee.

Among other things, Senator HUTCHISON's bill would make pre-employment criminal background checks mandatory for all baggage screeners at airports, not just those who have significant gaps in their employment histories. It would require screeners to undergo extensive training requirements, since U.S. training standards fall far short of European standards. The legislation would also seek tighter enforcement against unauthorized access to airport secure areas.

I cannot overemphasize the importance of adequate training and competency checks for the folks who check airline baggage for weapons and bombs. The turnover rate among this workforce is as high as 400 percent at one of the busiest airports in the country. The work is hard, and the pay is low. Obviously, this legislation does not establish minimum pay for security screeners. By asking their employers to invest more substantially in training, however, we hope that they will also work to ensure a more stable and competent workforce.

Several aviation security experts appeared before the Aviation Subcommittee at a hearing last week. They raised additional areas of concern that I expect to address as this bill proceeds through the legislative process. For instance, government and industry officials alike agree that the list of "disqualifying" crimes that are uncovered in background checks needs to be expanded. Most of us find it surprising that an individual convicted of assault with a deadly weapon, burglary, larceny, or possession of drugs would not be disqualified from employment as an airport baggage screener.

Fortunately, this bill is not drafted in response to loss of life resulting from a terrorist incident. Even so, it is clear that even our most elementary security safeguards may be inadequate, as evidenced by the loaded gun that a passenger recently discovered in an airplane lavatory during flight.

I look forward to working with Senator HUTCHISON, as well as experts in both government and industry circles, to make sure that any legislative proposal targets resources in the most effective manner. By and large, security at U.S. airports is good, and airport and airline efforts clearly have a deterrent effect. What is also clear, however, is that we cannot relax our efforts as airline travel grows, and weapons technologies become more sophisticated.

#### "EXXON VALDEZ" OIL SPILL

Mr. BINGAMAN. Mr. President, the Senate passed S. 711, calendar No. 235, a bill to allow for the investment of joint Federal and State funds from the civil settlement of damages from the *Exxon Valdez* oil spill, on November 19 last year, in the last hours of the First Session.

The bill states that moneys in the settlement fund are eligible for the new investment authority so long as they are allocated in a manner identified in the bill. Specifically, S. 711 provides that \$55 million of the funds remaining on October 1, 2002 shall be allocated for habitat protection programs.

The accompanying report, S. Rept. 106-124, contains a provision in the section-by-section analysis, subsection 1(e), stating that, with respect to the \$55 million for habitat protection programs, "[a]dditionally, any funds needed for the administration of the Trust will also be deducted from these monies." I was surprised to see this provision in the report because I do not believe that it reflects the committee's intent with respect to the bill.

Mr. MURKOWSKI. I think the committee did speak clearly in the actual legislative language of the bill, which requires that the new investment authority be allocated "consistent with the resolution of the Trustees adopted March 1, 1999 concerning the Restoration Reserve." Among other things, this resolution separates the remaining funds into two distinct "pots" of money: a \$55 million pot which can be used for habitat acquisition; and a \$115 million "pot" that will be used for research and monitoring activities.

As the Trustees have explained the resolution to me, the cost of administration for habitat acquisition will come from the \$55 million and the cost of administration for the monitoring and research will come from the \$115 million. Therefore, I am confident that the actual legislative language of the bill is clear and that this was the committee's intent. This provision was very important to me in drafting this bill because I have always been concerned about the tens-of-millions of dollars the Trustees have spent on administration of the funds.

We prepared a statement to clarify this matter last November. It should have appeared in the RECORD at the point where the bill was passed (S15162-S15163). Regrettably, the statement was mislaid and did not appear where it should have.

#### THE VERY BAD DEBT BOXSCORE

Mr. HELMS. Mr. President, at the close of business yesterday, Monday, April 10, 2000, the Federal debt stood at \$5,761,021,041,671.35 (Five trillion, seven hundred sixty-one billion, twenty-one million, forty-one thousand, six hundred seventy-one dollars and thirty-five cents).

Five years ago, April 10, 1995, the Federal debt stood at \$4,869,423,000,000 (Four trillion, eight hundred sixty-nine billion, four hundred twenty-three million).

Ten years ago, April 10, 1990, the Federal debt stood at \$3,083,479,000,000